

Alaska Highway Safety Office Agreements

Department of Transportation and Public Facilities – Program 2

I. PROGRAM OBJECTIVES

The purpose of the Alaska Highway Safety Office is to provide a coordinated National Highway Safety program to reduce traffic accidents, deaths, injuries and property damage.

II. PROGRAM PROCEDURES

The Alaska Highway Safety Office annually enters into agreements with other state agencies and local governmental units to carry out the program objectives.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED AND UNALLOWED

Compliance Requirement

Funds must be expended in compliance with the services described in the project agreement, appropriate state statutes, and the appropriate sections of the Code of Federal Regulations.

Suggested Audit Procedure

- Test to determine whether the services outlined in the agreement are being provided.

B. ELIGIBILITY

The auditor is not expected to determine participant eligibility.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance Requirement

Some agreements contain matching requirements.

Suggested Audit Procedures

- Determine whether or not a match is required of the provider agency.
- If a match is required, test to determine if the match requirement is met.

D. REPORTING REQUIREMENTS

Compliance Requirement

Reporting requirements are contained in the individual agreements

Suggested Audit Procedure

- Test to determine whether the reporting requirements set forth in the agreement are being met.

Compliance Requirement

Total costs in providing the services specified in the agreement must be reported.

Suggested Audit Procedures

- Make necessary tests to assure that all costs applicable to the services specified in individual agreements are being reported, and
- Test that expenditures for activities outside the services identified are not being charged to the program.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

Public Law 98-502 establishes audit requirements for state governments.

Suggested Audit Procedure

- Review PL 98-502 and include all tests necessary.

Modified 5/01